



General Assembly

January Session, 2013

Raised Bill No. 6447

LCO No. 3258



Referred to Committee on JUDICIARY

Introduced by:
(JUD)

AN ACT CONCERNING THE OCCUPATIONAL TAX ON ATTORNEYS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (g) of section 51-81b of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2013*):

4 (g) This section shall not apply (1) to any attorney whose name has
5 been removed from the roll of attorneys maintained by the clerk of the
6 superior court for the judicial district of Hartford, (2) to any attorney
7 who has retired from the practice of law, provided the attorney shall
8 file written notice of retirement with the clerk of the superior court for
9 the judicial district of Hartford, (3) to any attorney who does not
10 engage in the practice of law as an occupation and receives less than
11 [four hundred fifty] one thousand dollars in legal fees or other
12 compensation for services involving the practice of law during any
13 calendar year, or (4) with respect to the tax due in any calendar year, to
14 any attorney serving on active duty with the armed forces of the
15 United States for more than six months in such year.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2013</i>	51-81b(g)
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Statement of Purpose:

To increase the amount of compensation that an attorney who does not engage in the practice of law as an occupation may receive in legal fees or other compensation in a calendar year and not be subject to the occupational tax on attorneys.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]